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15TH NOVEMBER 1883, No. 1410, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 25th October 1883, No. 3205 :—

Read—the following letter from H. W. BLISS, Esq., Commissioner of Salt Revenue, to the Secretary to the Board of Revenue, dated Madras, 11th September 1883, No. 11136 :—

In forwarding the budget estimate of the salt police establishment for the year 1884-85, received from the Inspector-General of Police, I have the honor to state that the estimate of Rs. 7,978 entered therein is for the pay and contingencies of the establishment at the excise factories in the South Canara district, and to request that it may be sanctioned, as the retention or abolition of those factories is not finally settled; and it is therefore not worth while to organise a departmental establishment to guard them.

Read—the following G.O., dated 24th September 1883, Mis. No. 3897, Revenue :—

ABSTRACT.—Forwarding to the Board of Revenue for check estimate of the salt and land customs guard for the year 1884-85.

Resolution—dated 25th October 1883, No. 3205.

The Board resolve to submit to Government their revised estimate of charges for the current year and the budget estimate for 1884-85 for all items both imperial and provincial under their control, with the exception of Government Farms for which a separate budget has been submitted with Board's Proceedings, dated 16th October 1883, No. 3092.

2. 3, *Refunds and Drawbacks—Revenue Refunds—Imperial Heads—Salt Refunds.*—The Commissioner of Salt Revenue fixes the revised estimate for the current year at Rs. 20,000, the greater portion of which apparently represents the duty on salt purchased and supplied to the French Government at Mahé which, under Board's Proceedings, dated 9th February 1883, No. 358, has to be adjusted by debit to this head. For 1884-85, no provision is made by the Commissioner, but the Board will enter Rs. 10,000 to meet any charges which may be incurred.

		Rs.
Actuals of	1878-79	20,000
Do. of	1879-80	13,400
Do. of	1880-81	3,400
Do. of	1881-82	6,300
Do. of	1882-83	14,700
	Total ..	57,800
	Average ..	11,560
Sanctioned	Estimate for 1883-84 ..	2,000
Revised	do. for 1883-84 ..	20,000
Commissioner's	do. for 1884-85 ..	..
Board's	do. for 1884-85 ..	10,000

3. *Imperial Refunds—Customs.*—This is a fluctuating item. The Collectors' estimates will be adopted in round numbers at Rs. 11,000 both for the revised estimate for the current year and the budget estimate for 1884-85. The actuals of 1882-83 amounted to Rs. 15,136, but this included Rs. 6,737 refunded to Messrs. Parry and Co. on account of liquor supplied to Government.

		Rs.
Actuals of	1878-79	7,800
Do. of	1879-80	5,900
Do. of	1880-81	33,200
Do. of	1881-82	11,700
Do. of	1882-83	15,100
Sanctioned	Estimate for 1883-84 ..	8,000
Revised	do. for 1883-84 ..	11,000
Collectors'	do. for 1884-85 ..	10,750
Board's	do. for 1884-85 ..	11,000

4. *Revenue Refunds—Divided Heads—Land Revenue.*—The sanctioned estimate for the current year under this head is Rs. 1,00,000. The estimate as revised by Collectors is Rs. 2,55,300. The actuals of 1882-83 amounted to Rs. 2,09,000 and included large sums refunded from Land Revenue to Land-cess in Madura, and to Jungle conservancy Fund in Kistna. The increase in the revised estimate which will

be adopted at Rs. 2,55,000 is due mainly to large refunds (over Rs. 1,30,000) made in Godávari on account of water-tax erroneously collected. For 1884-85, the Collectors' estimates amount to Rs. 96,000 against Rs. 99,600, the average of five years ending with 1880-81. The Board will adopt the estimate in round numbers at Rs. 1,00,000, which is also the sanctioned amount for the current year. Following the shares in which the Land Revenue receipts are apportioned between Provincial and Imperial Services, Rs. 28,807, or Rs. 29,000 in round numbers, will be debitable to Provincial, and the remainder, Rs. 71,000, to Imperial Services.

	Imperial. Rs.
Actuals of 1876-77	1,35,700
Do. of 1877-78	39,600
Do. of 1878-79	1,30,500
Do. of 1879-80	65,000
Do. of 1880-81	1,37,300
Average	99,620
Actuals of 1881-82	2,22,700
Actuals of 1882-83 — Imperial	1,49,000
Actuals of 1882-83 — Provincial	60,000
Actuals of 1882-83	2,09,000
Sanctioned Estimate for 1883-84 — Imperial	71,000
Sanctioned Estimate for 1883-84 — Provincial	29,000
Sanctioned Estimate for 1883-84	1,00,000
Revised Estimate for 1883-84 — Imperial	1,81,500
Revised Estimate for 1883-84 — Provincial	73,500
Revised Estimate for 1883-84	2,55,000
Collectors' Estimate for 1884-85	96,000
Board's Estimate for 1884-85 — Imperial	71,000
Board's Estimate for 1884-85 — Provincial	29,000
Board's Estimate for 1884-85	1,00,000

5. *Excise Refunds.*—The refunds under this head for 1883-84 as now estimated by Collectors amount to Rs. 47,330. This includes Rs. 45,197 sanctioned in Board's Proceedings, dated 17th May 1883, No. 1371, to be refunded to Saravanamuttu Pillai on account of his losses in the abkári contract for Madura. The sum of Rs. 47,876 sanctioned in the same proceedings to be refunded to him on account of his losses in Tinnevelly has not been included by the Collector of Tinnevelly in his estimate. Adding this amount the Board would fix the revised estimate for the current year at Rs. 96,000. The charges for 1884-85 are estimated by Collectors at Rs. 2,330 against Rs. 4,400, the actuals of 1882-83, and Rs. 5,000, the sanctioned estimate for the current year. The latter amount (Rs. 5,000) will be adopted for 1884-85. This is divided equally between Imperial and Provincial.

	Rs.
Actuals of 1878-79 — Imperial	9,400
Do. of 1879-80 — Imperial	12,700
Do. of 1880-81 — Imperial	48,900
Do. of 1881-82 — Imperial	48,500
Do. of 1882-83 — Imperial	4,400
Total	1,23,900
Average	24,780
Sanctioned Estimate for 1883-84	5,000
Revised do. for 1883-84	96,000
Collectors' do. for 1884-85	2,330
Board's do. for 1884-85	5,000

6. *Stamp Refunds.*—Collectors estimate the stamp refunds at Rs. 66,700 for the current and Rs. 66,100 for the ensuing year, against Rs. 67,000, the sanctioned grant for 1883-84. The average expenditure of the past five years amounts to over Rs. 66,700 which will be adopted both for the revised estimate for the current year and the estimate for 1884-85, at Rs. 67,000 in round numbers. This is debitable half to Imperial and half to Provincial Services.

	Rs.
Actuals of 1878-79 — Imperial	68,800
Do. of 1879-80 — Imperial	64,300
Do. of 1880-81 — Imperial	71,500
Do. of 1881-82 — Imperial	65,600
Do. of 1882-83 — Imperial	63,400
Average	66,720
Sanctioned Estimate for 1883-84	67,000
Revised do. for 1883-84	67,000
Collectors' do. for 1884-85	66,100
Board's do. for 1884-85	67,000

7. *Assessed Taxes—License Tax Refunds.*—The sanctioned estimate for the current year, Rs. 8,000, will be repeated for the revised estimate, and the estimate for 1884-85 will be fixed at Rs. 7,000 as against Rs. 7,500 given by Collectors and Rs. 5,400, the actuals of 1882-83. This charge is also debitable equally between Imperial and Provincial Services.

	Rs.
Actuals of 1878-79 — Imperial	700
Do. of 1879-80 — Imperial	19,200
Do. of 1880-81 — Imperial	8,600
Do. of 1881-82 — Imperial	5,300
Do. of 1882-83 — Imperial	5,400
Total	39,200
Average	7,840
Sanctioned Estimate for 1883-84	8,000
Revised do. for 1883-84	8,000
Collectors' do. for 1884-85	7,500
Board's do. for 1884-85	7,000

8. *Total Refunds.*—The total estimate under Refunds as revised by the Board amounts to Rs. 2,00,000 as noted in the margin.

	Imperial. Rs.	Provincial. Rs.	Total. Rs.
Salt	10,000	..	10,000
Customs	11,000	..	11,000
Land Revenue	71,000	29,000	1,00,000
Excise	2,500	2,500	5,000
Stamps	33,500	33,500	67,000
Assessed Taxes	3,500	3,500	7,000
Total	1,31,500	68,500	2,00,000

9. *Drawbacks—Imperial Head.*—The actuals of 1882-83 amounted to Rs. 3,400 and those of 1881-82 to Rs. 8,800. Collectors estimate the charges for 1884-85 at Rs. 4,510. The Board will fix the estimates for the current and ensuing years at Rs. 5,000.

	Rs.
Sanctioned Estimate for 1883-84	8,000
Revised do. for 1883-84	5,000
Collectors' do. for 1884-85	4,510
Board's do. for 1884-85	5,000

	Rs.
Actuals of 1878-79 — Imperial	2,52,600
Do. of 1879-80 — Imperial	1,94,200
Do. of 1880-81 — Imperial	3,14,100
Do. of 1881-82 — Imperial	3,69,000
Actuals of 1882-83 — Imperial	2,18,800
Actuals of 1882-83 — Provincial	96,600
Actuals of 1882-83	3,15,400
Total	14,45,300
Average	2,89,060
Sanctioned Estimate for 1883-84 — Imperial	1,29,000
Sanctioned Estimate for 1883-84 — Provincial	69,000
Sanctioned Estimate for 1883-84	1,98,000
Revised Estimate for 1883-84 — Imperial	3,03,000
Revised Estimate for 1883-84 — Provincial	1,59,000
Revised Estimate for 1883-84	4,62,000
Collectors' Estimates for 1884-85	1,87,190
Board's Estimate for 1884-85 — Imperial	1,36,500
Board's Estimate for 1884-85 — Provincial	68,500
Board's Estimate for 1884-85	2,05,000

10. *Total Refunds and Drawbacks.*—The total estimate under Refunds and Drawbacks as revised by the Board thus amounts to Rs. 2,05,000 and compares with the sanctioned and revised estimates for the current year and the actuals of previous years as noted in the margin.

11. *Land Revenue—Provincial.*—The charges under this head are divided into (1) Salaries of officers, establishment and contingencies, and (2) Miscellaneous charges.

	Per Annum. Rs.
Three 1st-grade Collectors at Rs. 2,500 each per mensem	90,000
Sixteen 2nd-grade Collectors at Rs. 2,333-5-4 each per mensem	4,48,000
One Collector of Nilgiris at Rs. 2,000 per mensem (G.O., dated 18th January 1882, No. 97, Judicial department)	24,000
One 3rd-grade Collector at Rs. 1,800 per mensem (G.O., dated 15th March 1883, No. 560, Public department)	21,600
One-third of the salary of the Collector of Sea Customs, Madras, debitable to Land Revenue (G.O., dated 19th June 1882, No. 637, Revenue department)	9,333
Fifteen Sub-Collectors at Rs. 1,166-10-8 each per mensem	2,10,000
Twenty Head Assistant Collectors at Rs. 768-5-4 each per mensem	1,84,400
One Special Assistant to the Collector of Malabar at Rs. 768-5-4 per mensem	9,220
One Special Assistant to the Collector of Godávari at Rs. 768-5-4 per mensem (G.O., dated 20th July 1883, No. 1903, Judicial department)	9,220
Total	10,05,773
Deduct subscription on account of the Civil Service Annuity Fund	40,231
Remainder	9,65,542

12. *Salaries of Collectors, Sub-Collectors and Head Assistant Collectors.*—The sanctioned scale, including the salary of the Special Assistant to the Collector of Godávari, whose permanent retention has been sanctioned in G.O., dated 20th July 1883, No. 1903, Judicial department, *minus* deductions on account of the Civil Service Annuity Fund, is Rs. 9,65,542 as noted in the margin. Collectors estimate the charges for 1884-85 at Rs. 9,65,605 against Rs. 9,50,000, the sanctioned and revised estimates for the current year, and Rs. 10,17,000, the actuals of 1882-83. The average expenditure for five years ending with 1882-83 was Rs. 9,51,240 only, and allowing for savings, the Board think that the estimate for 1884-85 may be fixed at Rs. 9,50,000. In Ganjam and Vizagapatam the salaries of the Special Assistant Agents and their establishments and contingencies are debited to Law and Justice, but in Godávari they are debited to Land Revenue. The Board see no reason for this difference. The Special Assistant in Godávari is an Agency officer, and the charges on this account should, the Board think, be debited to Law and Justice as in Ganjam and Vizagapatam. If this view is accepted, the provision will have to be transferred to Law and Justice.

	Rs.
Actuals of 1878-79 — Imperial	9,02,600
Do. of 1879-80 — Imperial	9,41,200
Do. of 1880-81 — Imperial	9,60,600
Do. of 1881-82 — Imperial	9,34,400
Do. of 1882-83 — Provincial	10,17,400
Total	47,56,200
Average	9,51,240
Sanctioned Estimate for 1883-84	9,50,000
Revised do. for 1883-84	9,50,000
Collectors' do. for 1884-85	9,65,605
Board's do. for 1884-85	9,50,000

13. *Salaries of Assistant Collectors.*—The provision made by Collectors under this head, exclusive of deductions on account of the Civil Service Annuity Fund, is Rs. 1,90,885. The actual number of Assistants now in the country, including the Native Assistants and Probationers, but exclusive of those on furlough or special leave, is 45, of whom 31 are passed, and 14 unpassed Assistants. The number of new Assistants usually posted to this presidency is seven. Assuming that these will arrive during the course of the current year, and that the number already in the country will be employed throughout the next year, a sum of Rs. 2,85,356, as noted in the margin, will be required for 1884-85. Looking, however, to the actuals of previous years and to the fact that the salaries of Assistant Collectors when acting in higher appointments are debited to the provision made for the higher grades, the Board consider that a provision of Rs. 1,50,000 will be sufficient both for the current and the ensuing years.

	Per Annum. Rs.
Twenty-nine passed Assistants, at Rs. 560 each per mensem	1,94,880
Two Native Assistants, at Rs. 358-6-5 each per mensem	8,602
Twelve unpassed Assistants, at Rs. 385 each per mensem	55,440
One Native Assistant on Rs. 250 per mensem ..	3,000
One Native Probationer on Rs. 200 per mensem.	2,400
Seven unpassed Assistants, at Rs. 385 each per mensem, expected from England	32,340
Total ..	2,96,662
Deduct subscription on account of the Civil Service Annuity Fund	11,306
Remainder ..	2,85,356

	Rs.	
Actuals of 1878-79	98,000	Imperial.
Do. of 1879-80	1,09,400	
Do. of 1880-81	1,11,000	
Do. of 1881-82	76,100	
Do. of 1882-83	75,200	Provincial.
Total ..	4,69,700	
Average ..	93,940	

	Rs.
Sanctioned Estimate for 1883-84	1,50,000
Revised do. for 1183-84	1,50,000
Collectors' do. for 1884-85	1,00,885
Board's do. for 1884-85	1,50,000

14. *Uncovenanted Deputy Collectors.*—The amount provided by Collectors under this head, including provision for Temporary Deputy Collectors, is Rs. 2,31,660 against Rs. 1,83,600, the sanctioned estimate for the current year. In G.O., dated 11th July 1883, Mis. No. 1455, Financial department, an additional allotment of Rs. 21,600 was sanctioned for the current year to meet the increased cost consequent on the introduction of the new scale of Deputy Collectors from 1st July last. The revised estimate for the current year will therefore be fixed at Rs. 2,05,200. The cost of the new scale of Deputy Collectors sanctioned in G.O., dated 22nd June 1883, No. 772, Revenue department, including the local allowance to the Deputy Collector of Wynaad, amounts to Rs. 2,35,800 as noted in the margin. Five of the appointments costing Rs. 1,650 per mensem, or Rs. 19,800 per annum, have not been filled up by Government and are kept in reserve. The Board, however, will provide for the full sanctioned scale, as it is possible that the five Deputy Collectors above referred to may be appointed in the ensuing year. No separate provision is made for Temporary Deputy Collectors who may be needed owing to the paucity of Covenanted Assistants, as their cost will be met from savings in the provision for the latter officers.

	Per Annum. Rs.
One first-class Deputy Collector on Rs. 700 per mensem	8,400
Four second-class Deputy Collectors on Rs. 600 each per mensem	28,800
Eight third-class Deputy Collectors on Rs. 500 each per mensem	48,000
Seventeen fourth-class Deputy Collectors on Rs. 400 each per mensem	81,600
Twelve fifth-class Deputy Collectors on Rs. 300 each per mensem	43,200
Eight sixth-class Deputy Collectors on Rs. 250 each per mensem	24,000
Total ..	2,34,000
Add local allowance to the Deputy Collector of Wynaad at Rs. 150 per mensem	1,800
Grand Total ..	2,35,800

	Rs.
Sanctioned Estimate for 1883-84	1,83,600
Revised do. for 1883-84	2,05,200
Collectors' do. for 1884-85	2,31,660
Board's do. for 1884-85	2,35,800

	Sanctioned Scale per Annum. Rs.		Sanctioned Scale per Annum. Rs.
1. Ganjam ..	* 33,300	14. Tanjore ..	39,804
2. Vizagapatam ..	† 33,732	15. Trichinopoly ..	30,708
3. Godávari ..	34,572	16. Madura ..	36,600
4. Kistna ..	36,984	17. Tinnevelly ..	36,864
5. Nellore ..	36,864	18. Coimbatore ..	36,264
6. Cuddapah ..	36,264	19. Nilgiris ..	12,876
7. Anantapur ..	31,668	20. Salem ..	36,264
8. Bellary ..	28,956	21. South Canara ..	* 28,596
9. Kurnool ..	32,628	22. Malabar ..	‡ 39,504
10. Madras ..	10,884		
11. Chingleput ..	34,560	Total ..	7,21,020
12. North Arcot ..	36,264		
13. South Arcot ..	36,864		

* Includes Rs. 1,560 for the establishment of the General Duties Deputy Collector.

† Includes Rs. 1,560 and Rs. 660 for the addition to the Principal Assistant Collector's office establishment.

‡ Includes Rs. 1,560 as above and Rs. 96 for a gollah (G.O., No. 1069, dated 1st September 1883).

	Rs.	
Actuals of 1878-79	6,75,100	Imperial.
Do. of 1879-80	6,81,200	
Do. of 1880-81	6,76,900	
Do. of 1881-82	6,80,400	
Do. of 1882-83	7,09,000	Provincial.
Total ..	34,22,600	
Average ..	6,84,520	

	Rs.
Sanctioned Estimate for 1883-84	7,14,700
Revised do. for 1883-84	7,21,000
Collectors' do. for 1884-85	7,20,496
Board's do. for 1884-85	7,21,000

15. *Huzur Establishments.*—The provision made by Collectors under this head is Rs. 7,20,496 against Rs. 7,14,700, the sanctioned estimate for the current year, and Rs. 7,09,000, the actuals of 1882-83. The increase is due chiefly to the entertainment of establishments, costing Rs. 130 a-month, for each of the four General Duties Deputy Collectors newly appointed for Ganjam, Vizagapatam, South Canara and Malabar under the new scale (Government of India letter, No. 1691, dated 27th March 1882, printed in G.O., dated 22nd June 1883, No. 772, Revenue department), and to the addition of three clerks, costing Rs. 55 a-month, to the office establishment of the Principal Assistant Collector, Vizagapatam—*vide* G.Os., dated 4th September 1882, Mis. No. 2867, Revenue department, and 9th October 1882, No. 1423, Financial department. The total amount required according to the sanctioned scale is Rs. 7,21,020 as detailed in the margin; as the whole of the sanctioned amount is usually expended, the Board will adopt Rs. 7,21,000 both for the revised estimate of the current year and for the budget estimate of 1884-85.

16. *Taluk Establishments, including Sub-Magistrates.*—Collectors estimate the charges under this head at Rs. 14,89,672 against Rs. 14,85,500, the sanctioned estimate for the current year, and Rs. 14,81,100, the actuals of 1882-83. The sanctioned scale, including the amounts sanctioned in G.Os., dated 24th January 1882, No. 141, 2nd October 1882, No. 1057, Revenue department, and 15th October 1883, No. 1289, Revenue department, is Rs. 14,86,848 as detailed in the margin. The revised estimate for the current year and the estimate for 1884-85 will be adopted in round numbers at Rs. 14,86,800. The Board would, however, draw the attention of Government to the fact that the salaries of Sub-Magistrates and their establishments in the agency tracts of Ganjam are charged to Law and Justice, whereas those of the corresponding officers in the agency tracts of Vizagapatam and of the taluk establishment in Bhadrachalam and Rékapalle, in Godávari are debited to Land Revenue.

	Sanctioned Scale per Annum. Rs.		Sanctioned Scale per Annum. Rs.
Ganjam ..	40,692	Tanjore ..	92,232
Vizagapatam ..	43,908	Trichinopoly.	48,456
Godávari ..	94,020	Madura ..	67,248
Kistna ..	1,02,072	Tinnevelly ..	83,580
Nellore ..	80,796	Coimbatore ..	87,864
Cuddapah ..	88,308	Nilgiris ..	10,692
Anantapur ..	58,140	Salem ..	85,572
Bellary ..	64,968	South Canara	46,260
Kurnool ..	67,260	Malabar ..	93,336
Madras ..	11,748		
Chingleput ..	54,288	Total ..	14,86,848
North Arcot ..	86,844		
South Arcot ..	78,564		

	Rs.	
Actuals of 1878-79	14,56,700	Imperial.
Do. of 1879-80	14,72,000	
Do. of 1880-81	14,70,100	
Do. of 1881-82	14,79,700	
Do. of 1882-83	14,81,100	
Total ..	73,59,600	
Average ..	14,71,920	

	Rs.
Sanctioned Estimate for 1883-84	14,85,500
Revised do. for 1883-84	14,86,800
Collectors' do. for 1884-85	14,89,672
Board's do. for 1884-85	14,86,800

17. *Temporary Establishments.*—The details of the establishments provided for under this head are given below:—

(*a*) *Petty Establishment for Surveying unassessed Waste Lands.*—The Collectors of Godávari and Kistna have provided Rs. 864 and Rs. 1,500, respectively, under this head. The amount for Godávari corresponds with the amount sanctioned for the

current year in G.O., dated 26th July 1883, No. 912, Revenue department, and will be retained. The cost of the establishment for Kistna as sanctioned in G.O., dated 27th October 1870, No. 1645, Revenue department, is Rs. 1,380 per annum. Certain additions thereto have been since recommended in Board's Proceedings, dated 4th June 1883, No. 1579, which will raise the cost to Rs. 2,880. The Government have called for further information on the subject, and pending their final decision the full amount will be provided. The Collector of Kistna states that the existing establishment should be treated as permanent with reference to G.O., dated 6th December 1872, No. 825, Pension department, which has not been communicated to this office. Subject to the orders of Government the provision will be retained as usual under Temporary Establishments.

(*b*) *Establishment for arranging Records.*—The Collectors of the districts noted in the margin have provided Rs. 6,115* on this account against Rs. 9,000, the sanctioned estimate for the current year. The Board in their Proceedings, dated 22nd December 1882, No. 3205, recorded in G.O., dated 29th January 1883, No. 122, Revenue department, called upon all Collectors to report on the full requirements of their districts in the matter of temporary establishments for the complete arrangement of the records, so as to obviate the necessity for further application in future. The Collector of Ganjam applies for a permanent record clerk on Rs. 20 for the Senior Assistant Collector's office and one on Rs. 15 for each of the Taluk and Deputy Tahsildars' offices in the district. The Collector of Malabar proposes to entertain an establishment costing Rs. 80 per mensem to itinerate all over the district and arrange the records of all the divisional and taluk offices. The other Collectors propose temporary establishments costing in the aggregate about Rs. 18,300.† The Collectors' proposals will be disposed of separately. Meanwhile, the Board think that, including the establishments required in Ganjam and Malabar, and allowing for a small reserve, a sum of Rs. 23,000 may be provided under this head.

	Rs.
*Nellore	350
Anantapur ..	2,350
North Arcot ..	780
Tanjore	1,000
Tinnevelly ..	360
Coimbatore ..	330
South Canara ..	345
Malabar ..	600
Total ..	6,115

	Total Cost for the period. Rs.		Total Cost for the period. Rs.
†1. Vizagapatam ..	465	12. South Arcot ..	600
2. Godávari ..	1,095	13. Tanjore ..	1,830
3. Kistna	945	14. Trichinopoly ..	450
4. Nellore	1,260	15. Madura ..	1,908
5. Cuddapah ..	306	16. Tinnevelly ..	2,160
6. Anantapur ..	2,346	17. Coimbatore ..	915
7. Bellary	1,380	18. Nilgiris ..	420
8. Kurnool	180	19. Salem	..
9. Madras	210	20. South Canara .	525
10. Chingleput ..	..	Total ..	18,294
11. North Arcot ..	1,305.		

(*c*) *Zillahdars.*—There is only one officer of this class and he is employed in the North Arcot district. The pay allowed is Rs. 8 per mensem, and the amount provided on his account, Rs. 96, corresponds with the sanctioned grant for the current year.

(*d*) *Establishment for Assistant Collectors.*—The Collectors' estimates amount to Rs. 15,394. Assuming that an establishment will be required for a passed Assistant in each district, except Madras, the provision required will be Rs. 18,720 as noted in the margin, or in round numbers Rs. 18,000. This is also the amount of the sanctioned grant for the current year.

	Rs.
One Clerk on Rs. 40	40
Do. on „ 20	20
Two Peons on Rs. 7 each	14
Total ..	74
Per Annum ..	888
For twenty districts	17,760
For Nilgiris, at Rs. 80 per mensem	960
Total ..	18,720

(*e*) *Escheat Establishment.*—The Collector of Malabar has provided Rs. 2,810 on account of this establishment, at Rs. 234 per mensem. Its retention having been sanctioned in G.O., dated 6th July 1883, No. 825, Revenue department, the provision is allowed to stand.

(*f*) *Establishment of the Special Assistant to the Collector of Godávari.*—The permanent employment of the Special Assistant Collector has been sanctioned in G.O., dated 20th July 1883, No. 1903, Judicial department. No orders have been issued as regards the establishment working under him. Pending its formal sanction as a

permanent establishment, the Board will provide for it under temporary as in the current year. The amount required is Rs. 1,956 (G.O., dated 15th August 1879, No. 1570, Financial department, and G.O., dated 25th May 1881, No. 1254, Judicial department). If the proposal in the latter part of paragraph 12 is approved, the cost of this establishment should be debited to Law and Justice.

(*g*) *Establishment for Demarcation Purposes in Nellore.*—This establishment, which is employed for the measurement of interstitial fields, is paid from fees collected from applicants for such measurements. The amount provided by the Collector, Rs. 1,250, is accordingly retained (G.O., dated 17th February 1882, No. 207, Revenue department).

(*h*) *Rámandrug Sub-Magistrate and his Establishment.*—Under G.O., dated 23rd July 1880, No. 1768, Judicial department, communicated in G.O., dated 5th August 1880, Mis. No. 2647, this establishment is required for only four months in the year. Rs. 496 are accordingly provided for 1884-85.

(*i*) *Additional Curnams for Nidadavól and Baharzalli Estates in Godávari.*—The Collector provides Rs. 1,200, but does not explain how he has arrived at that amount. Pending submission of definite proposals promised by the Collector in his letter disposed of in Board's Proceedings, dated 4th October 1883, No. 2974, and the final orders of Government, the provision will be retained.

(*j*) *Conservancy Establishment for distributing Water in the Rajahmundry and Peddápuram Taluks and Yeluru River Establishment.*—Rupees 840 and 288 are provided for these establishments under G.O., dated 21st April 1880, Mis. No. 1402, Revenue Department.

(*k*) *Revenue Inspectors.*—The Collector of Godávari provides Rs. 240 for the inspector for the Coconada division, and the Collector of Madura, Rs. 160 for the inspector for the Lower Palnis. The former was sanctioned temporarily for six months (G.O., dated 4th May 1883, No. 1842, Revenue department), and the latter for one year (G.O., dated 2nd July 1883, No. 812, Revenue department). It is presumed that the services of these officers will be required in 1884-85 also, and the amounts entered on their account will therefore be retained.

(*l*) *Gardener for the Cocoanut Plantation in the Government Arrack Distillery Compound, Madras.*—A provision of Rs. 150 is made for this establishment under G.O., dated 6th February 1882, No. 144, Revenue department.

(*m*) *Establishment for preparing Land Registers in Madras.*—In G.O., dated 16th April 1883, No. 450, Revenue department, the continuance of this establishment was sanctioned for six months, up to the end of September 1883. Pending explanation which has been called for from the Collector, the provision made by him for a reduced scale of establishment, viz., Rs. 780, for 1884-85 will be retained.

(*n*) *Extra Establishment in Cuddapah.*—In G.O., dated 11th June 1883, Mis. No. 2359, Revenue department, five additional hands were sanctioned temporarily for the Cuddapah Collector's office, pending orders upon Mr. Garstin's report on the revision of revenue establishments. A sum of Rs. 1,200 is provided for on this account for 1884-85.

(*o*) *Establishment for collecting Quit-rent on Minor Inams situated in the Zemindaries.*—An establishment, costing Rs. 24 a month, or Rs. 288 per annum, has been sanctioned for the two deputy tahsildars' offices in the Sivaganga zemindari, consequent on the transfer to them of the duty of collecting quit-rent on inams in the zemindari (G.O., dated 7th March 1883, No. 345, Revenue department). The Collector of Madura provides Rs. 300 in round numbers on this account, and the amount is retained.

(*p*) *Deputy Taluk Shroffs.*—Pending orders on Mr. Garstin's general scheme for the revision of taluk establishments, a deputy shroff on Rs. 10 per mensem has been sanctioned in G.O., dated 18th August 1883, Mis. No. 3422, Revenue depart-

ment, for the Vellore taluk. Also the pay, for about four months, of the deputy shroff, on Rs. 10, sanctioned for the Atmakúr taluk treasury in G.O., dated 2nd July 1883, No. 814, Revenue department, will fall to be paid in 1884-85. The Board will, therefore, provide Rs. 160 under this head.

(*q*) *Special Canal Establishment in Cuddapah and Kurnool.*—Pending consideration of the scheme for the revision of huzur and taluk establishments, Government have, in their Order, dated 17th September 1883, No. 1134, Revenue department, sanctioned special establishments for Cuddapah and Kurnool, costing Rs. 190 and Rs. 146 per mensem, respectively, in connection with the Madras Irrigation Canal. Deducting Rs. 88 and 56, respectively, on account of the pay of curnams, which is debitable to the village service fund, the amount which must be provided for in the Board's budget is Rs. 192 per mensem, or Rs. 2,304 per annum.

(*r*) *Masalgi for Bhadráchalam.*—The Collector of Godávari provides Rs. 60 on this account. But under G.O., dated 2nd October 1882, No. 1057, Revenue department, the masalgi is borne on the permanent staff, and provision has been made for him under the head taluk establishment in paragraph 16 *supra*. The amount entered by the Collector will therefore be struck out.

18. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 58,974. Allowing for a reserve of Rs. 2,426 to meet any unforeseen demands that may be made during the year, the Board would fix the total estimate at Rs 61,400 :—

	Rs.	
Actuals of 1878-79	35,900	Imperial.
Do. of 1879-80	35,200	
Do. of 1880-81	36,800	
Do. of 1881-82	31,900	
Do. of 1882-83	23,600	
Total ..	1,63,400	
Average ..	32,680	
Sanctioned estimate for 1883-84	45,400	
Revised do. for 1883-84	45,400	
Collectors' do. for 1884-85	35,707	
Board's do. for 1884-85	61,400	

Items.	Sanctioned Estimate for 1883-84.	Budget Estimate for 1884-85. Collectors'.	Board's.
	Rs.	Rs.	Rs.
(*a*)	2,324	2,364	3,744
(*a'*)	9,000	6,115	23,000
(*b*)	96	96	96
(*a''*)	18,000	15,394	18,000
(*c*)	2,810	2,810	2,810
(*f*)	1,956	1,956	1,956
(*g*)	1,250	1,250	1,250
(*h*)	496	496	496
(*i*)	3,840	1,200	1,200
(*j*)	1,128	1,128	1,128
(*k*)	240	400	400

Items.	Sanctioned Estimate for 1883-84.	Budget Estimate for 1884-85. Collectors'.	Board's.
	Rs.	Rs.	Rs.
(*l*)	150	150	150
(*m*)	..	780	780
(*n*)	..	1,200	1,200
(*o*)	..	300	300
(*p*)	..	..	160
(*q*)	..	..	2,304
(*r*)	60	60	..
Reserve	4,050	8	2,426
Total ..	45,400	35,707	61,400

	Rs.	
Actuals of 1878-79	37,900	Imperial.
Do. of 1879-80	40,500	
Do. of 1880-81	40,200	
Do. of 1881-82	39,700	
Do. of 1882-83	41,600	
Total ..	1,99,900	
Average ..	39,980	
Sanctioned estimate for 1883-84	43,800	
Revised do. for 1883-84	44,600	
Collectors' do. for 1884-85	43,962	
Board's do. for 1884-85	44,000	

19. *Medical Charges.*—The Collectors' estimates amount to Rs. 43,962 against Rs. 43,800, the sanctioned grant for the current year, and Rs. 41,600, the actuals of 1882-83. The estimate furnished by the Surgeon-General with the Government of Madras, exclusive of the salaries of the medical subordinates attached to the Revenue Survey, Settlement and Demarcation Parties, is Rs. 43,962, which will be adopted in round numbers at Rs. 44,000 as detailed below :—

Items.	Actuals of 1882-83.	Estimate for 1883-84. Sanctioned.	Revised.	Estimate for 1884-85. Collectors'.	Surgeon-General's.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	36,100	39,600	39,700	40,322	39,720	39,700
Travelling allowance	5,500	3,500	3,500	7,400	3,520	3,500
Contingencies		700	800	150	722	800
Total ..	41,600	43,800	44,000	47,872	43,962	44,000

20. *Travelling and Tentage Allowances.*—The amounts provided by Collectors under this head are detailed in the subjoined statement in comparison with the sanctioned estimate for the current year and the actuals of previous years :—

Items.	Actuals of 1880-81.	1881-82.	1882-83.	Sanctioned Estimate for 1883-84.	Revised Estimate for 1883-84.	Budget Estimate for 1884-85. Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed tentage of Collectors	1,40,100	1,28,200	1,31,600	22,050	12,600	12,600	12,600
2. Do. of Sub-Collectors ..				15,750	9,000	9,000	9,000
3. Do. of Head Assistant Collectors				11,000	6,600	6,600	6,600
4. Fixed tentage of Assistant Collectors				12,500	3,300	4,418	3,300
5. Travelling allowance of the above officers and of Deputy Collectors ..				82,700	1,45,000	1,42,740	1,50,000
6. Travelling allowance of other officers and of establishments	82,000	90,400	94,900	86,000	93,500	98,910	93,500
Total ..	2,22,100	2,18,600	2,26,500	2,30,000	2,70,000	2,74,268	2,75,000

The revised estimate for the current year and the budget estimate for 1884-85 have been fixed with reference to the provisions of the new travelling allowance code, which came into force on the 1st April last.

21. *Office Rent and Assessment.*—Collectors estimate the charges for office rent at Rs. 12,860, and for assessment at Rs. 8,894, together making a total of Rs. 21,754, against Rs. 25,000, the sanctioned estimate for the current year, and Rs. 18,300, the actuals of 1882-83, and Rs. 24,600, the actuals of 1881-82. The item is of a fluctuating character, and the Board would repeat the sanctioned estimate for the current and ensuing years.

22. *Office Contingencies.*—The estimates of Collectors under this head amount to Rs. 1,32,737, against Rs. 1,15,000, the sanctioned estimate for the current year and Rs. 1,21,000, the actuals of 1882-83. Allowing for the additional expenditure consequent on the appointment of four General Duties Deputy Collectors in Ganjam, Vizagapatam, South Canara and Malabar, and for increases in some of the items pro-

posed by Collectors, the Board think it will be sufficient to fix the estimate at Rs. 1,25,000.

Items.	Sanctioned Estimate for 1883-84.	Revised Estimate for 1883-84.	Collectors' Estimates for 1884-85.	Board's Estimates for 1884-85.
OFFICE CONTINGENCIES.	RS.	RS.	RS.	RS.
I (a). Contingencies subject to regular audit.				
1. Purchase of Indian articles, each costing Rs. 50 or more	1,400	4,000	4,640	4,000
2. Purchase of articles manufactured out of India, each costing Rs. 5 or more ...	1,600	2,000	2,130	2,000
3. Purchase of books periodicals and stores ...	2,500	4,000	4,538	4,000
4. Charges for binding books	3,500	4,000	4,045	4,000
5. Hot-weather charges	2,500	2,500	2,860	2,500
6. Miscellaneous	3,000	4,500	4,774	4,500
I (b). Contingencies admissible without detailed audit.				
7. Country stationery or saderward (huzur).	12,000	12,500	13,070	12,500
8. Do. do. (taluk).	27,000	28,000	28,450	28,000
9. Carriage of stationery and records ...	29,000	30,000	31,450	30,000
10. Peons' belts and badges	3,200	3,500	3,500	3,500
11. Miscellaneous	29,300	30,000	33,280	30,000
Total ...	1,15,000	1,25,000	1,32,737	1,25,000

23. *Land Revenue Miscellaneous Charges.*—The provision made by Collectors under this head and the amounts fixed by the Board are shown in the subjoined statement in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Items.	ACTUALS OF						ESTIMATE FOR 1883-84.		BUDGET ESTIMATE FOR 1884-85.	
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Service Postage ..	82,900	78,100	84,300	86,000	90,000	84,260	88,500	92,000	93,250	94,000
2. Do. Telegram ..	20,100	12,700	9,300	7,300	7,600	11,400	10,000	9,000	8,950	10,000
3. Law charges ..	6,400	9,600	9,400	14,300	11,100	10,160	16,000	20,000	17,050	17,000
4. Charges for the service of revenue process	1,52,500	1,58,200	1,56,300	1,66,900	1,60,200	1,58,820	1,00,000	1,25,000	1,23,402	1,00,000
5. Charges for remitting treasure within the district	23,600	18,500	16,200	16,400	16,500	18,240	19,000	18,000	19,150	19,000
6. Amindivi coir establishment	22,100	36,400	15,700	29,800	19,900	24,780	2,200	2,200	2,208	2,200
7. Amindivi coir contingencies							23,500	22,600	23,500	23,500
8. Purchase of lands by Government at sales for arrears	40,200	92,400	32,200	57,800	34,700	51,460	23,000	26,200	23,040	23,000
9. Miscellaneous ..							26,700	20,000	6,150	33,300
Total ..	3,47,800	4,05,900	3,23,400	3,78,500	3,40,000	3,59,120	3,08,900	3,35,000	3,16,700	3,22,000
	Imperial.									

24. In Board's Proceedings, dated 23rd November 1882, No. 2873, instructions were issued for the reduction of process service establishments, because the outstanding arrears have been greatly reduced. The Board therefore consider that the Collectors' estimates under Item 4 may be reduced from Rs. 1,23,400 to Rs. 1,00,000,

which is also the sanctioned estimate for the current year. Considering the actuals of previous years, the Collectors' estimates under Item 9 appear to be very low, and will be raised to Rs. 33,300.

	RS.	
Actuals of 1878-79	16,800	Imperial.
Do. of 1879-80	14,400	
Do. of 1880-81	7,700	
Do. of 1881-82	10,300	
Do. of 1882-83	13,000	
Total ..	62,200	
Average ..	12,440	

	RS.
Sanctioned estimate for 1883-84	10,100
Revised do. for ,, ...	10,000
Collectors' do. for 1884-85	10,100
Board's do. for ,, ...	10,000

Salaries of Collectors, Sub and Head Assistant Collectors	9,50,000
Salaries of Assistant Collectors	1,50,000
Do. of Deputy do.	2,35,800
Huzur establishments	7,21,000
Taluk do.	14,86,800
Temporary do.	61,400
Medical charges	44,000
Travelling allowances	2,75,000
Office rent and assessment	25,000
Do. contingencies	1,25,000
Total ..	40,74,000
Land revenue, miscellaneous	3,22,000
Do. fishery charges	10,000
Grand Total ..	44,06,000

25. *Fishery Charges.*—The charges under this head were hitherto included under Land Revenue, Miscellaneous. In the detailed budget for the current year received from the Government of India, however, the item is shown separately. The charge occurs only in Tinnevelly; and the Collector's estimate is Rs. 10,100, which is also the sanctioned estimate for the current year. The provision will be fixed at Rs. 10,000 in round numbers.

26. *Total Land Revenue.*—The total estimates under all the heads under Land Revenue amount to Rs. 44,06,000 as noted in the margin. Deducting the portion debitable to Law and Justice on account of magisterial charges, with reference to G.O., dated 30th December 1882, No. 4473, Revenue department, the amount chargeable to Land Revenue will be Rs. 36,00,000, as detailed below :—

	RS.
Land revenue, salaries and contingencies	40,74,000
Deduct charges on account of salaries and contingencies in the Madras district	44,000
Remainder ...	40,30,000
Deduct one-fifth debitable to Law and Justice	8,06,000
Remainder ...	32,24,000
Add charges on account of Madras deducted above ...	44,000
Add land revenue miscellaneous charges	3,22,000
Do. fishery charges	10,000
Total debitable to land revenue	36,00,000

27. The above estimate compares as follows with the actuals of previous years, and the sanctioned and revised estimates for the current year :—

——	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
Actuals of 1878-79	34,10,900	12,400	34,23,300
Do. 1879-80	34,84,700	19,500	35,04,200
Do. 1880-81	34,01,100	20,300	34,21,400
Do. 1881-82	34,17,100	24,600	34,41,700
Do. 1882-83	...	35,10,000	35,10,000
Total ...	...	...	1,73,00,600
Average ...	...	...	34,60,120